

IN THE SPECIFICATION:

Please amend the specification as follows:

Please replace paragraph 0004 as follows:

[0004] Such a tap and such a method are known from EP-A-0 641 620 (corresponding to U.S. Patent 5,487,625 626), wherein the tap is provided with a wear resistant coating. However, the known taps suffer from the drawback that chips get entangled in the coated flutes when working in carbon steel, construction steel or stainless steel.

Please replace paragraph 15 as follows:

[0015] Preferably, the thread cutting structure is coated by physical ~~vapour~~ vapor deposition coating. In particular, the coating comprises one of TiCN, TiN, ~~TiAlN~~ TiAlN, ~~TiAlCN~~ TiAlCN or CrN. Alternatively, a multi-layer coating such as a combination of ~~TiAlN~~ TiAlN and WC/C (tungsten carbon and carbide, having a low hardness and low friction coefficient) may be used. Hereby, an extended life of the threads is achieved. It should be noted that the flutes are not coated by such a material, since this would cause wider and more irregular chips that get entangled in the flutes. Best performance on work-pieces made of carbon and construction steel is achieved by the use of ~~TiAlN~~ TiAlN, whereas on stainless steel work-pieces, the best performance is achieved by the above mentioned multi-layer coating of ~~TiAlN~~ TiAlN and WC/C.

Please replace paragraph 28 as follows:

[0028] Regarding both embodiments described above, it is desirable to achieve extended life of the thread. This is conventionally performed by coating the thread by a physical ~~vapour~~ vapor deposition coating (PVD), such as TiCN, TiN, TiAlN, TiAlN, ~~TiAlCN~~ TiAlCN or CrN, or a multi-layer coating such as a combination of ~~TiAlN~~ TiAlN and WC/C (tungsten carbon/carbide, having a low hardness and low friction coefficient), called TiAlN/WC/C.

Please replace paragraph 0029 as follows:

[0029] However, it has turned out that it is ~~disadvantageous~~ disadvantageous to have such a coating in the flutes, i.e. on the flanks, since the chips produced by such coated flutes are undesirably wide and irregular.

Please replace paragraph 32 as follows:

[0032] An alternative way of manufacturing the tap is to first grind the flutes, then grind the threads and then grind the chamfer portions and the back- tapered portions, and thereafter to perform the PVD coating. Thereafter, the flutes are reground and steam tempered, so that the coating is removed by the grinding, and the exposed surfaces of the flanks are thus defined by steam-tempered surfaces. It should be noted that steam tempering does not adversely affect the PVD coating on the non-ground sections regarding ~~TiAlN~~, TiAlN, TiN, CrN, ~~TiAlN/WC/C~~, TiAlN/WC/C, and ~~TiAlCN~~, TiAlCN, because their oxidation temperature is higher than the steam tempering process temperature.